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METHODS AND PROBLEMS OF FORMATION OF A PROFESSIONAL ACCOUNTANT'S JUDGMENT

The article is devoted to solving problems of formation of professional judgment by the bookkeeper. The need to apply professional judgment as an accountant in modern economic conditions is noted. The place and role of professional judgment in the organization of the accounting process at the enterprise is assessed. The logical connection between the principles of accounting and reporting, the current legislative and regulatory regulation of accounting and financial reporting in Ukraine and professional judgment is revealed. The main ways and problems of formation of professional judgment by the bookkeeper are determined. The advantages and disadvantages of each method are analyzed, which will make it possible to quickly orientate and determine in each specific case.

Keywords: accounting process, professional accountant's opinion, facts of economic activity, formation of professional judgment, making professional judgments.

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» [2, . 770–771].

[6, . 197]

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